

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LAMONI</div> <div>CITY OF LAMONI, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202700500000</div> <div>CLERK/ADMINISTRATOR</div> <div>190 SOUTH CHESTNUT STREET</div> <div>LAMONI, IA 50140</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		711,379		711,379	718,527
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		711,379		711,379	718,527
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		181,481	0	181,481	128,000
Licenses and permits		1,095	0	1,095	3,640
Use of money and property		37,067	17,510	54,577	
Intergovernmental		410,386	0	410,386	288,070
Charges for fees and service		241,951	3,930,588	4,172,539	4,448,808
Special assessments		0	0	0	
Miscellaneous		150,874	144,453	295,327	
Other financing sources		310,062	182,242	492,304	817,953
Total revenues and other sources		2,044,295	4,274,793	6,319,088	6,404,998
Expenditures and Other Financing Uses					
Public safety		398,475	0	398,475	315,535
Public works		508,069	0	508,069	445,594
Health and social services		0	0	0	
Culture and recreation		339,483	0	339,483	198,999
Community and economic development		40,026	0	40,026	3,100
General government		148,840	0	148,840	285,726
Debt service		151,664	0	151,664	132,671
Capital projects		65,283	0	65,283	30,000
Total governmental activities expenditures		1,651,840	0	1,651,840	1,411,625
Business type activities		0	4,565,924	4,565,924	4,424,180
Total ALL expenditures		1,651,840	4,565,924	6,217,764	5,835,805
Other financing uses, including transfers out		245,392	100,712	346,104	308,874
Total ALL expenditures/And other financing uses		1,897,232	4,666,636	6,563,868	6,144,679
Excess revenues and other sources over (Under) Expenditures/And other financing uses		147,063	-391,843	-244,780	260,319
Beginning fund balance July 1, 2014		682,889	2,076,448	2,759,337	2,889,946
Ending fund balance June 30, 2015		829,952	1,684,605	2,514,557	3,150,265
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 379,758	Other long-term debt		\$ 32,500
Revenue debt		\$ 2,265,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,148,853
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/29/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Barbara L. Stuck		→	(641)	784-6311	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF LAMONI						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	388,885	186,912		135,582			711,379			711,379	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	388,885	186,912		135,582	0		711,379		T01	711,379	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	388,885	186,912		135,582	0	0	711,379			711,379	6
7	TIF revenues							0		T01	0	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes	15,312						15,312		T15	15,312	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax	550	266		192			1,008		T19	1,008	12
13	Mobile home tax	35,433						35,433		T19	35,433	13
14	Hotel/motel tax		129,728					129,728		T09	129,728	14
15	Other local option taxes							0			0	15
15	TOTAL OTHER CITY TAXES	51,295	129,994	0	192	0	0	181,481	0		181,481	15
16	Section B - LICENSES AND PERMITS	1,095						1,095		T29	1,095	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	117	270					387	9,200	U20	9,587	18
19	Rents and royalties	36,680						36,680	8,310	U40	44,990	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	36,797	270	0	0	0	0	37,067	17,510		54,577	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants					36,042		36,042		B50	36,042	28
29	Housing and urban development		35,830					35,830		B50	35,830	29
30	Public assistance grants		31,637			37,223		68,860		B79	68,860	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	67,467	0	0	73,265	0	140,732	0		140,732	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAMONI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		241,655					241,655		C46	241,655	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		3,147			4,963		8,110		C89	8,110	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Liquor profits	1,275						1,275			1,275	55
56	Iowa Cultural grant		488					488			488	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,275	245,290	0	0	4,963	0	251,528	0		251,528	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	4,593						4,593		D89	4,593	64
65	Township contributions	13,533						13,533		D89	13,533	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	18,126	0	0	0	0	0	18,126	0		18,126	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	19,401	312,757	0	0	78,228	0	410,386	0		410,386	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	468,537	A91	468,537	73
74	Sewer							0	288,677	A8Ø	288,677	74
75	Electric							0	2,461,093	A92	2,461,093	75
76	Gas							0	712,281	A93	712,281	76
77	Parking							0		A6Ø	0	77
78	Airport	14,795						14,795		AØ1	14,795	78
79	Landfill/garbage	193,005						193,005		A81	193,005	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAMONI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	124						124		A89	124	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	34,027						34,027		A61	34,027	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	241,951	0	0	0	0	0	241,951	3,930,588		4,172,539	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	6,077	118,201					124,278		U99	124,278	108				
109	Deposits and sales/fuel tax refunds							0	72,977	U99	72,977	109				
110	Sale of property and merchandise	3,000						3,000		U11	3,000	110				
111	Fines	6,512						6,512		U30	6,512	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	15,978	1,106					17,084	71,476		88,560	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	31,567	119,307	0	0	0	0	150,874	144,453		295,327	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAMONI						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	770,991	749,240	0	135,774	78,228	0	1,734,233	4,092,551		5,826,784	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0	146,200	NR	146,200	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	101,927			20,685	187,450		310,062	36,042		346,104	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	101,927	0	0	20,685	187,450	0	310,062	182,242		492,304	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	872,918	749,240	0	156,459	265,678	0	2,044,295	4,274,793		6,319,088	132				
133												133				
134	Beginning fund balance July 1, 2014	9,921	843,036	38,626	-47,558	-161,136		682,889	2,076,448		2,759,337	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	882,839	1,592,276	38,626	108,901	104,542	0	2,727,184	6,351,241		9,078,425	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF LAMONI							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	244,556	115,195					359,751		E62	359,751	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	21,902	5,317					27,219		E24	27,219	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	10,685						10,685		E32	10,685	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	820						820		E32	820	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	277,963	120,512	0	0	0	0	398,475			398,475	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF LAMONI		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		271,318					271,318		E44	271,318	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	30,819						30,819		E44	30,819	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		5,208					5,208		E44	5,208	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		619					619		E81	619	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	17,314	3,880					21,194		E01	21,194	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	178,911						178,911		E81	178,911	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	227,044	281,025	0	0	0	0	508,069			508,069	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF LAMONI							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	75,847	32,048					107,895		E52	107,895	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,438	529					8,967		E61	8,967	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	37,872	82,520					120,392		E61	120,392	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,563	207					5,770		E03	5,770	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	25,531	8,738					34,269		E61	34,269	135
136	Other culture and recreation	50,137	12,053					62,190		E61	62,190	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	203,388	136,095	0	0	0	0	339,483			339,483	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		550					550		E89	550	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	20,045	18,458	923				39,426		E89	39,426	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	50						50		E29	50	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	20,095	19,008	923	0	0	0	40,026			40,026	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,495	467					16,962		E29	16,962	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation		24,927					24,927		E23	24,927	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,413						7,413		E25	7,413	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	99,365						99,365		E31	99,365	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		173					173		E89	173	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	123,273	25,567	0	0	0	0	148,840			148,840	176
177	Section G — DEBT SERVICE				151,664			151,664			151,664	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	151,664	0	0	151,664			151,664	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						65,283		65,283			65,283	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	65,283	0	65,283			65,283	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	65,283	0	65,283			65,283	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	851,763	582,207	923	151,664	65,283	0	1,651,840			1,651,840	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF LAMONI					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								413,553	E91	413,553	198
199	Purchase of land and equipment									G91	0	199
200	Construction								104,717	F91	104,717	200
201	Sewer and sewage disposal — Current operation								194,935	E80	194,935	201
202	Purchase of land and equipment									G80	0	202
203	Construction								12,760	F80	12,760	203
204	Electric — Current operation								2,394,980	E92	2,394,980	204
205	Purchase of land and equipment									G92	0	205
206	Construction								282,789	F92	282,789	206
207	Gas Utility — Current operation								797,598	E93	797,598	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF LAMONI						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects										286,822	242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246	Meter deposits											245
247											77,770	246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES											250
252											4,565,924	251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	851,763	582,207	923	151,664	65,283	0	1,651,840	4,565,924		6,217,764	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out		209,350			36,042		245,392	100,712	NE	346,104	254
256	Internal TIF loans/repayments and transfers out							0			0	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	0	209,350	0	0	36,042	0	245,392	100,712		346,104	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	851,763	791,557	923	151,664	101,325	0	1,897,232	4,666,636		6,563,868	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable							0			0	262
264	Restricted		800,719	37,703		3,217		841,639			841,639	263
265	Committed							0			0	264
266	Assigned							0			0	265
267	Unassigned	31,076			-42,763			-11,687			-11,687	266
268	Total Governmental	31,076	800,719	37,703	-42,763	3,217	0	829,952			829,952	267
269	Proprietary								1,684,605		1,684,605	268
270	Total ending fund balance June 30, 2015	31,076	800,719	37,703	-42,763	3,217	0	829,952	1,684,605		2,514,557	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	882,839	1,592,276	38,626	108,901	104,542	0	2,727,184	6,351,241		9,078,425	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LAMONI

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,101,079

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 248,000	29U \$ 12,000	39U \$ 12,000	49U \$	49U \$	49U \$ 236,000	49U \$	191 \$ 7,440
2. Sewer utility	19U 523,000	29U 59,000	39U 59,000	49U	49U	49U 464,000	49U	189 9,152
3. Electric utility	19U 1,695,000	29U 130,000	39U 130,000	49U	49U	49U 1,565,000		192 69,230
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Fire Station	35,000		35,000	0				1,435
Street	19U	29U	39U	49U	49U	49U	49U	189
10. Improvement	145,000		45,000	100,000				6,455
Equipment	19U	29U	39U	49U	49U	49U	49U	189
11.	30,000		10,000	20,000				773
Water	19U	29U	39U	49U	49U	49U	49U	189
12. Improvement	118,000		18,000	100,000				2,065
Sewer	19U	29U	39U	49U	49U	49U	49U	189
13. Improvement	190,262		30,504	159,758				5,586
Crown Colony	19U	29U	39U	49U	49U	49U	49U	189
14.	38,500		6,000				32,500	0
Total long-term debt	3,022,762	0	345,504	379,758	0	2,265,000	32,500	102,136

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	62,977,054	x .05 = \$	3,148,853

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 3,217	\$	83,322	2,428,018	2,514,557

REMARKS

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